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10/054,086	01/22/2002	John R. Grabski II	15154/04320	3649

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EXAMINER

ERB, NATHAN

ART UNIT	PAPER NUMBER
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3639

DATE MAILED: 12/22/2005

Please find below and/or attached an Office communication concerning this application or proceeding.

**Office Action Summary**

Application No.

10/054,086

Applicant(s)

GRABSKI, JOHN R.

Examiner

Nathan Erb

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

**Status**

- 1) ☐ Responsive to communication(s) filed on \_\_\_\_.
- 2a) ☐ This action is **FINAL**.                      2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

**Disposition of Claims**

- 4) ☒ Claim(s) 1-19 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-19 is/are rejected.
- 7) ☒ Claim(s) 11 is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_ are subject to restriction and/or election requirement.

**Application Papers**

- 9) ☒ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 22 January 2002 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.
- Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
- Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

**Priority under 35 U.S.C. § 119**

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All    b) ☐ Some \*    c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- \* See the attached detailed Office action for a list of the certified copies not received.

**Attachment(s)**

- |   |   |
|---|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)             | 4) <input type="checkbox"/> Interview Summary (PTO-413)                     |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948)    | Paper No(s)/Mail Date. ____.  |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152) |
| Paper No(s)/Mail Date ____.   | 6) <input type="checkbox"/> Other: ____.                                    |

## **DETAILED ACTION**

### ***Specification***

1. The disclosure is objected to because of the following informalities:
  - a. Please remove “165” from the second line of paragraph [0031] on p. 7. It appears to be a typographical error.
  - b. Please replace “and” on line 7 of paragraph [0040] on p. 11 with --an--.Appropriate correction is required.

### ***Claim Objections***

2. Claim 11 is objected to because of the following informalities: At the end of the claim, please replace the phrase “the defined allocation of business expenditures to each of the defined departments and” with the phrase --and the defined allocation of business expenditures to each of the defined departments--. Appropriate correction is required.

### ***Claim Rejections - 35 USC § 101***

3. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

Claims 12-18 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter. In order to be patentable, an invention involving a mathematical algorithm must produce a useful, concrete, and tangible result. State Street Bank & Trust Co. v. Signature Financial Group Inc., 47 USPQ2d 1596, 1600-1601 (Fed. Cir. 1998). The inventions of these claims do not produce tangible results, for example, some sort of perceivable communication that transmits their calculated costs to a user. This could be a step producing a

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chart, printout, or computer monitor display; however, there are no such outputs in these claims.

Therefore, these claims do not produce tangible results and are not patentable.

***Claim Rejections - 35 USC § 103***

4. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

Claim 1 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony, Robert N., Reece, James S., and Hertenstein, Julie H., Accounting: Text and Cases, 9th Edition, Richard D. Irwin, Chicago, 1995. Anthony et al. discloses all of the elements of this claim, either expressly or impliedly. Referring to pp. 612 to 616 of Anthony et al., the reference discusses a process of allocating overhead costs to products that pass through production cost centers. The first step listed in this process is to allocate the overhead costs among various cost centers, which in this reference are various departments in the organization. The allocation of business expenditures among departments is the function of the allocation logic in claim 1. In order for the reference to allocate overhead costs among the departments, the reference had to define (that is, identify) those departments, which is the function of the department logic in claim 1. Referring to pp. 531-532, Anthony et al. discloses a formula for allocating cost to individual items, stating: "The average cost per unit is simply total cost divided by volume." By volume, the reference is referring to the number of units of product produced. Allocating costs to individual items processed in departments is the function of the cost logic in claim 1. Since producing products is one way in which products may be processed by a department, Anthony et

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al. discloses the function of the cost logic in claim 1. It is implied by the reference that in order to calculate average cost per unit in the above formula, it is necessary to obtain the number of items processed (which is the same as produced in the reference's case). That is the function of the item logic in claim 1. Therefore, Anthony et al. discloses the function of the item logic in claim 1. Regarding the use of the term "logic" and the definition in the specification that the word "logic" includes hardware and/or software, refer to pp. 115-118 of Anthony et al., which discloses that computer systems may be used to perform accounting functions. Therefore, the use of a computer system to perform the functions of the logics in claim 1 is disclosed by Anthony et al. While Anthony et al. discloses in some form all of the individual elements of claim 1, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

5. Claim 2 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 2 depends on claim 1, and Anthony et al. renders claim 1 obvious as described in paragraph 4 above. Therefore, those elements of claim 2 which were part of claim 1 are rendered obvious by Anthony et al. In addition to those elements, claim 2 adds the limitation of time period logic to define a time period for determining the transaction costs of each of the items. Anthony et al. discusses the importance of specifying the relevant time period for a cost analysis on p. 534. Therefore, it discloses the function of the time period logic of claim 2. In addition, Anthony et al. discloses the "logic" element of claim 2 on pp. 115-118 in the same way

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as it disclosed the logic elements of claim 1, described in paragraph 4 above. While Anthony et al. discloses in some form all of the individual elements of claim 2, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

6. Claim 3 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 3 depends on claim 2, and Anthony et al. renders claim 2 obvious as described in paragraph 5 above. Therefore, those elements of claim 3 which were part of claim 2 are rendered obvious by Anthony et al. In addition to those elements, claim 3 adds the limitation of an interface so that a user can enter various input data for the system. Anthony et al. discloses an interface like that on p. 116. For example, Anthony et al. states: "In some computer systems data are entered by a data-entry clerk (using a keyboard) who copies them from a paper record such as a sales order or purchase order." While Anthony et al. discloses in some form all of the individual elements of claim 3, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

7. Claim 4 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 4 depends on claim 1, and Anthony et al. renders claim 1 obvious as described in

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paragraph 4 above. Therefore, those elements of claim 4 which were part of claim 1 are rendered obvious by Anthony et al. In addition to those elements, claim 4 adds the limitation of expenditure logic to obtain one or more of the business expenditures. Anthony et al. discloses an accounting computer system that uses a more general form of logic on p. 116, where it states: "In other systems the computer accepts input data from equipment located at the point of origin." Such a computer system must have logic for obtaining data from other equipment. Even though the reference does not explicitly mention that system being used to obtain business expenditure data, that would be an obvious possibility for an accounting computer system. While Anthony et al. discloses in some form all of the individual elements of claim 4, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

8. Claim 5 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 5 depends on claim 1, and Anthony et al. renders claim 1 obvious as described in paragraph 4 above. Therefore, those elements of claim 5 which were part of claim 1 are rendered obvious by Anthony et al. In addition to those elements, claim 5 adds the limitation of the department logic comprising logic for defining a physical space measurement associated with each of the one or more departments. Anthony et al. discloses a method for allocating overhead costs to various costs centers (for which the reference uses different organizational departments as an example). On pp. 612-613, the reference states: "For example, the costs of lighting and

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heating the production facilities and the rent on these facilities are assigned to the various cost centers based on the proportion of the facilities' total square footage occupied by each cost center. That is, a cost center occupying 10 percent of the total space will be allocated 10 percent of these occupancy costs." In order to allocate costs based on departmental size, it is implied that one must first identify the physical size of each department. Therefore, Anthony et al. discloses the additional limitation of claim 5. While Anthony et al. discloses in some form all of the individual elements of claim 5, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

9. Claim 6 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 6 depends on claim 1, and Anthony et al. renders claim 1 obvious as described in paragraph 4 above. Therefore, those elements of claim 6 which were part of claim 1 are rendered obvious by Anthony et al. In addition to those elements, claim 6 adds the limitation of the allocation logic comprising logic to define the allocation of business expenditures to each of the departments based on at least one of a predetermined monetary amount and a proportion of the business expenditures. The reference discloses both of these methods of allocation in its example of allocating overhead costs to cost centers (departments in the reference's example). On p. 612, Anthony et al. states: "First, any cost item that can be uniquely associated with a cost center is directly charged to that center. For example, supervision costs are directly assigned to the specific cost centers in which the supervisors work." Therefore, the reference discloses the



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idea of allocating a set monetary amount (for example, the supervision cost of a particular department's supervisor) to a department. On p. 613, Anthony et al. states: "Similarly, the cost of the plant nurse's office is allocated to the five cost centers based on their proportionate headcount." Therefore, Anthony et al. discloses the concept of allocating business expenditures based on proportions. While Anthony et al. discloses in some form all of the individual elements of claim 6, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

10. Claim 7 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 7 depends on claim 1, and Anthony et al. renders claim 1 obvious as described in paragraph 4 above. Therefore, those elements of claim 7 which were part of claim 1 are rendered obvious by Anthony et al. In addition to those elements, claim 7 adds the limitation of the allocation logic comprising logic to define the allocation of business expenditures to each of the departments based on at least one of a physical space measurement of each department, a predetermined monetary amount, and a proportion of the business expenditures. Two of those methods of allocation, predetermined monetary amount and proportion of business expenditures, represented the limitation added to claim 1 by claim 6. Those methods of allocation were rendered obvious by Anthony et al. in the way described in paragraph 9 above. Referring to the other method of allocation, on pp. 612-613, the reference states: "For example, the costs of lighting and heating the production facilities and the rent on these facilities are assigned to the

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various cost centers based on the proportion of the facilities' total square footage occupied by each cost center. That is, a cost center occupying 10 percent of the total space will be allocated 10 percent of these occupancy costs." Therefore, the allocation of business expenditures based on physical space occupied is also disclosed by the reference. While Anthony et al. discloses in some form all of the individual elements of claim 7, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

11. Claim 8 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 8 depends on claim 1, and Anthony et al. renders claim 1 obvious as described in paragraph 4 above. Therefore, those elements of claim 8 which were part of claim 1 are rendered obvious by Anthony et al. In addition to those elements, claim 8 adds the limitation of cost logic which calculates cost per item per department by summing all business expenditures allocated to a department and dividing the total by the number of items. Referring to pp. 531-532, Anthony et al. discloses a formula for allocating cost to individual items, stating: "The average cost per unit is simply total cost divided by volume." By volume, the reference is referring to the number of units of product produced. Since producing products is one way in which products may be processed by a department, the reference is disclosing claim 8's additional limitation of calculating cost of an item to a department processing it by summing to find a total cost and dividing that total cost by the number of items processed. While Anthony et

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al. discloses in some form all of the individual elements of claim 8, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

12. Claim 9 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 9 depends on claim 8, and Anthony et al. renders claim 8 obvious as described in paragraph 11 above. Therefore, those elements of claim 9 which were part of claim 8 are rendered obvious by Anthony et al. In addition to those elements, claim 9 adds the limitation of cost logic which also calculates cost of an item to a business by adding the individual costs of the item for each department. Refer to the table at the bottom of p. 616 of Anthony et al. The example which the table represents is for a job cost system. The table shows that the overhead cost of the job for three divisions of the organization were first each individually calculated. Then the total overhead cost of the job to the business was calculated by summing the divisional overhead costs. The reference discloses that divisional costs for a unit of production can be added across the divisions in an organization to calculate a corresponding total cost of that unit of production to the organization as a whole. Thus, claim 9's additional limitation would be obvious in view of Anthony et al. While Anthony et al. renders each individual element of claim 9 obvious as described above, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of

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invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department and cost per item for the business from accounting data.

13. Claim 10 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 10 depends on claim 1, and Anthony et al. renders claim 1 obvious as described in paragraph 4 above. Therefore, those elements of claim 10 which were part of claim 1 are rendered obvious by Anthony et al. In addition to those elements, claim 10 adds the limitation of the apparatus of claim 1 being in the form of computer software. On p. 117 of Anthony et al., in the context of discussing accounting computer systems, the reference states: "Hundreds of software programs are available. Some provide a complete set of modules for a small enterprise for a few hundred dollars; for a larger company the cost may be several thousand dollars. Some programs are designed for a specific industry (for example, time-intensive professional service businesses such as law, accounting, and architectural firms). These software programs can handle quantitative nonmonetary data as well as monetary data. Manual accounting systems, by contrast, are limited primarily to monetary data." Thus, the reference discloses that accounting computer systems can take the form of software. While Anthony et al. discloses in some form all of the individual elements of claim 10, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

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14. Claim 11 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

This claim is simply claim 1 without the item logic element, without any mention of the word “logic,” and with the remaining elements expressed in terms of “means for” language instead of logics for performing various functions. The means for defining the departments, the means for defining allocation of business expenditures, and the means for determining the transaction costs are all disclosed by Anthony et al. in the same ways as given in paragraph 4 for department logic’s function, allocation logic’s function, and cost logic’s function, respectively. While Anthony et al. discloses in some form all of the individual elements of claim 11, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant’s endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

15. Claim 12 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

The coverage of this claim is virtually identical to claim 1, except that it is in the form of a method claim and there is no mention of logic or computers. Therefore, it is obvious in view of Anthony et al. for the same reasons given in paragraph 4 for claim 1, excluding the discussion of the “logic” element, which is lacking here.

16. Claim 13 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

The coverage of this claim is virtually identical to claim 2, except that it is in the form of a method claim and there is no mention of logic or computers. Therefore, it is obvious in view of

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Anthony et al. for the same reasons given in paragraph 5 for claim 2, excluding discussion of the “logic” element, which is lacking here.

17. Claim 14 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al. Claim 14 depends on claim 13, and Anthony et al. renders claim 13 obvious as described in paragraph 16 above. Therefore, those elements of claim 14 which were part of claim 13 are rendered obvious by Anthony et al. In addition to those elements, claim 14 adds the step of obtaining business expenditures in the time period for cost evaluation. This step was already implied by the prior art used to reject claim 12, on which this claim is indirectly dependent. That prior art (pp. 612-614 of Anthony et al.) described allocating overhead costs to various cost centers (departments in the example), which made obvious claim 12’s step of allocating business expenditures to defined departments. Naturally, costs cannot be allocated unless such data is first obtained. Thus, obtaining cost data was an implied step in Anthony et al.’s description of allocating overhead costs to departments. Therefore, Anthony et al. renders claim 14’s limitation of obtaining business expenditures in the time period for cost evaluation obvious. (That the business expenditures obtained would be for the time period of cost evaluation is an obvious extension of claim 13’s defining a time period of cost evaluation, which of course was explained to be obvious in paragraph 16 above.) While Anthony et al. renders each individual element of claim 14 obvious, as described above, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant’s endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

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18. Claim 15 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

The coverage of this claim is virtually identical to claim 6, except that it is in the form of a method claim and there is no mention of logic or computers. Therefore, it is obvious in view of Anthony et al. for the same reasons given in paragraph 9 for claim 6, excluding discussion of the “logic” element, which is lacking here.

19. Claim 16 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

The coverage of this claim is virtually identical to that of claims 5 and 7 combined, except that it is in the form of a method claim and there is no mention of logic or computers. Therefore, it is obvious in view of Anthony et al. for the same reasons given in both paragraph 8 for claim 5 and paragraph 10 for claim 7, excluding discussion of the “logic” element, which is lacking here.

20. Claim 17 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

The coverage of this claim is virtually identical to claim 8, except that it is in the form of a method claim and there is no mention of logic or computers. Therefore, it is obvious in view of Anthony et al. for the same reasons given in paragraph 11 for claim 8, excluding discussion of the “logic” element, which is lacking here.

21. Claim 18 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

The coverage of this claim is virtually identical to claim 9, except that it is in the form of a method claim and there is no mention of logic or computers. Therefore, it is obvious in view of Anthony et al. for the same reasons given in paragraph 12 for claim 9, excluding discussion of the “logic” element, which is lacking here.

22. Claim 19 is rejected under 35 U.S.C. 103(a) as being unpatentable over Anthony et al.

The coverage of this claim is virtually identical to claim 11, except that claim 19 takes the

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system of claim 11 and embodies it in the form of software. Therefore, all of the elements of claim 19, except for the software element, are obvious in view of Anthony et al. for the same reasons given in paragraph 14 for claim 11. Regarding the additional software element of claim 19, on p. 117 of Anthony et al., in the context of discussing accounting computer systems, the reference states: "Hundreds of software programs are available. Some provide a complete set of modules for a small enterprise for a few hundred dollars; for a larger company the cost may be several thousand dollars. Some programs are designed for a specific industry (for example, time-intensive professional service businesses such as law, accounting, and architectural firms). These software programs can handle quantitative nonmonetary data as well as monetary data. Manual accounting systems, by contrast, are limited primarily to monetary data." Thus, the reference discloses that there are accounting computer systems that can take the form of software. While Anthony et al. discloses in some form all of the individual elements of claim 19, it does not specifically disclose all of those elements in combination. Anthony et al. is analogous art because it is in the field of applicant's endeavor, that is, business. It would have been obvious to one of ordinary skill in the art at the time of invention to combine the various disclosures in Anthony et al. The motivation would have been to find a convenient way to determine cost per item per department from accounting data.

### ***Conclusion***

23. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure. The prior art being referred to in this paragraph is Ellram, Lisa, "Total Cost of Ownership: Elements and Implementation," International Journal of Purchasing and Materials Management, Fall 1993, pp. 3-11. Although this prior art was not necessary to reject applicant's



claims, this article is relevant to applicant's disclosure because it discusses using total cost of ownership in making purchasing decisions.

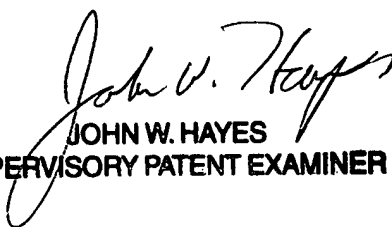
24. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Nathan Erb whose telephone number is (571) 272-7606. The examiner can normally be reached on Mondays through Fridays, 8:30 AM to 5 PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, John Hayes can be reached on (571) 272-6708. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

Nathan Erb  
Examiner  
Art Unit 3639

nhe

  
JOHN W. HAYES  
SUPERVISORY PATENT EXAMINER